

SNOHOMISH SCHOOL DISTRICT No. 201
Snohomish County, Washington
September 1, 1992 Through August 31, 1993

Schedule Of Findings

1. Staff Mix Factors Should Be Accurately Reported And Adequately Documented

Staff mix factors are an integral part of the state funding formula for school districts. The factors are determined by examining each certified staff member's educational training and professional experience as of October 1 of each year, and assigning to them the appropriate staff mix factor from the Legislative Evaluation and Accountability Program (LEAP) table. The guidelines for placement upon the table are set forth in Chapter 392-121 *Washington Administrative Code* (WAC).

During our audit of the staff mix reporting, we reviewed the files of ten certificated employees. These files included the following errors:

- a. Overreporting of credits earned by including credits twice (one employee, affects LEAP placement).
- b. The district employee preparing the S-727 incorrectly transferred credits from the certificated employee files to the S-727 Report (three employees credits were overreported, none affected the LEAP placement).

For determining placement on the state-wide salary schedule, WAC 392-121-280 states:

... Districts shall document total eligible credits on an official transcript or letter from the institution granting credits or performing the in-service training.

The Superintendent of Public Instruction (SPI) S-727 report was prepared by a district employee who was not aware of the requirements. The report was not adequately reviewed by supervisory personnel.

As a result of the errors the state has overpaid the district.

We recommend that district officials:

- a. Review all of the certificated employees files to ensure the data was transferred properly to the S-727 report.
- b. Obtain adequate documentation of academic credits earned.
- c. Correct all staff mix data to reflect the correct credits and report these corrections to the Superintendent of Public Instruction (SPI).

We further recommend that SPI make any necessary adjustments in the district's apportionment that result from the error corrections.

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Schedule Of Federal Findings

1. District Officials Should Comply With National School Lunch Program Record Retention Requirements

District officials did not comply with federal regulations pertaining to retention of records for the National School Lunch Program. Claims submitted for reimbursement indicate the number of free, reduced price, and regular price lunches served to eligible students. The school district is subsequently reimbursed based upon the number of lunches reported. Our test of the National School Lunch Program included our determination of whether the number of lunches reported on the claim for reimbursement was supported by daily lunch count records.

The records supporting the number of lunches claimed for the March reimbursement were misplaced or lost during the district's move to the new administration building. Therefore the summary level report could not be verified. All of the other monthly records for the 92-93 fiscal year were observed and April was tested in detail. There were no exceptions noted.

7 Codification of Federal Regulations, Section 210.9 states in part:

... Upon request make all accounts and records pertaining to its school food service available ... for audit and review ... Such records shall be retained for a period of 3 years after the date of the final Claim for Reimbursement for the fiscal year to which they pertain.

Without the supporting documentation district officials have no evidence that the meals claimed were eligible for reimbursement from the National School Lunch Program.

We recommend that district officials retain all records in accordance with applicable state and federal requirements.

2. Drug-Free Workplace Act Requirements Should Be Met

During our audit of federal grant requirements, we determined that Snohomish School District No. 201 was not in compliance with the Drug-Free Workplace Act.

This act (Public Law 100-690 Title V, Subtitle D, 41 USC 701 et seq.) requires that all grantees receiving federal grants certify that they will provide a drug free workplace. The certification, in part, requires establishing an ongoing drug-free awareness program to inform employees about:

- a. The dangers of drug abuse in the workplace.
- b. The grantee's policy of maintaining a drug-free workplace.
- c. Any available drug counseling, rehabilitation, and employee assistance programs.
- d. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.

District officials were not aware of the on-going requirements of the Drug-Free Workplace Act. However, there is a policy on file in the school district's policy manual.

The grantee's failure to comply with the requirements of the act could prevent the awarding of future federal grant moneys.

We recommend district officials comply with the requirements of the Drug-Free Workplace Act.